CUMULATIVE INDEX

This index includes all material published in JOURNAL OF COMPENSATION AND BENEFITS Volume 1.

Account Balance Plans

Achieving the best of both worlds with a cash balance plan, *by Lawrence T. Brennan*, 1JCB133, Nov-Dec85

Account balance plans are not for all companies, *by George J. Roccas and Jeffrey Davis*, 1JCB209, Jan-Feb86

Accounting

Changes needed for pension liabilities under the new FASB exposure draft, *by Harold Dankner*, 1JCB16, Jul-Aug85

Proposed accounting changes for settlements, curtailments and terminations, *by Harold M. Dankner and Murray Akresh*, 1JCB147, Nov-Dec85

Administration

Adapting to a rapidly changing administrative environment, *by Richard Koski*, 1JCB204, Jan-Feb86

Communications

Communicating benefits is a powerful business priority, 1JCB368, May-Jun86

Good grief: Turning bad news around, 1JCB240, Jan-Feb86

Medical cost containment: Communicating the third wave, 1JCB114, Sep-Oct85

The exciting new pension message of PERC, 1JCB177, Nov-Dec85

The value of effective compensation communications, 1JCB52, Jul-Aug85

When to keep communication "at home," 1JCB299, Mar-Apr86

Comparable Worth

Minor skirmishes and major battles over equal pay for women, *by Cheryl D. Fells*, 1JCB30, Jul-Aug85

Compensation

Incentives: the strategic side of compensation planning, *by Lance A. Berger and Thomas E. Tice*, 1JCB325, May-Jun86

Payments to protect employees during takeovers can be tax costly, *by Stuart M. Lewis*, 1JCB264, Mar-Apr86

Severance pay plans are flourishing under creative new approaches, *by Peter A. Gold*, 1JCB342, May-Jun86

Corporate Mergers

Pension plans in mergers: How to provide for a safe and happy transition, *by G. Ashley Cooper*, 1JCB11, Jul-Aug85

Defined Benefit Plans

Defined benefit plans: the actuary's role, *by James R. Kissel and Jack R. Kneale*, 1JCB269, Mar-Apr86

Is this the end of discretion in selecting benefit alternatives? *by Craig P. Hoffman*, 1JCB336, May-Jun86

Domestic Disputes

Domestic disputes still cause many plan administration problems, *by Peter A. Gold*, 1JCB88, Sep-Oct85

ESOPs

Employee stock ownership plans now even more useful to employers, *by Kirk F. Maldonado*, 1JCB79, Sep-Oct85

Executive Compensation

Incentive stock options can be combined with performance grants after all, 1JCB110, Sep-Oct85

No uniform method for reporting in proxy statements, 1JCB236, Jan-Feb86

Proposed accounting changes may alter the structure of stock option plans, 1JCB302, Mar-Apr86

Rewarding the entrepreneur in larger companies, 1JCB173, Nov-Dec85

Sequential exercise of incentive options: The problem and the solutions, 1JCB48, Jul-Aug85

Fiduciary Duty

Proof of prudence: The annual employee benefit plan review, *by Adrian A. Collins and William T. Wilkinson*, 1JCB22, Jul-Aug85

Health Benefits

Planning for prospective health care benefit regulation, *by Henry Bright*, 1JCB197, Jan-Feb86

Strategies for implementing a "managed care" program, *by David L. Stone*, 1JCB273, Mar-Apr86

Using employee assistance programs to contain health care costs, *by Ann B. Sudduth*, 1JCB261, Mar-Apr86

Health Care

Controlling costs through claims audits, 1JCB296, Mar-Apr86

Why you should be considering health promotion credits, 1JCB364, May-Jun86

International Issues

Foreign pension expense rules come under heavy attack, 1JCB187, Nov-Dec85

Proposed Regulations for foreign pension plans need immediate attention, 1JCB382, May-Jun86

U.K. social security reform would restructure planning, 1JCB246, Jan-Feb86

Investment Perspective

Coping with an "embarrassment of riches," 1JCB355, May-Jun86

South African divestiture: Economic, political and legal considerations, 1JCB227, Jan-Feb86

South African divestiture: Financial, portfolio and practical considerations, 1JCB285, Mar-Apr86

Job Evaluations

New approach to job evaluations enhances objectivity, *by V. P. Kuraitis and R. R. Crow*, 1JCB214, Jan-Feb86

Leased Employees

Leasing employees can make small businesses more competitive, *by David J. Mathwig*, 1JCB156, Nov-Dec85

Legal Issues

ERISA coverage extended to severance and vacation pay, 1JCB242, Jan-Feb86

ERISA litigation: Fiduciary duty and problems with partial terminations, 1JCB55, Jul-Aug85

May post-employment welfare benefits be curtailed? 1JCB118, Sep-Oct85

PBGC coverage of multiemployer plans in doubt, 1JCB371, May-Jun86

Preventing litigation through accurate communications, 1JCB306, Mar-Apr86

Supreme Court gives broad effect to ERISA's goals, 1JCB180, Nov-Dec85

Plan Accounting

New pension accounting rules issued for plan sponsors, 1JCB377, May-Jun86

Plan Administration

How you can benefit from a systems approach to plan administration, 1JCB351, May-Jun86

Improving data controls for more effective plan operations, 1JCB164, Nov-Dec85

Recordkeeping for defined contribution plans: A problem or a solution? 1JCB101, Sep-Oct85

Selecting the recordkeeper that is best for your plan, 1JCB281, Mar-Apr86

Should plan participants direct their own investments? 1JCB223, Jan-Feb86

Structuring plan loan provisions to best meet employee needs, 1JCB39, Jul-Aug85

Plan Design

Designing benefit plans for the workforce of the 1990s, 1JCB36, Jul-Aug85

How to establish compensation and benefit objectives, 1JCB161, Nov-Dec85

Making the switch to a defined contribution plan, 1JCB220, Jan-Feb86

Medicare HMOs: A new option in retiree medical plan design, 1JCB278, Mar-Apr86

Supplementing medical care benefits with a health savings account, 1JCB348, May-Jun86

What do the President's proposals portend for health-care and 401(k) plans? 1JCB99, Sep-Oct85

Preretirement Planning

The emerging importance of preretirement planning as a benefit, *by Bruce E. Paine*, 1JCB5, Jul-Aug85

Retirees' And Survivors' Rights

Retirees' and survivors' rights to benefits clarified but questions remain, *by Richard P. Seiden*, 1JCB92, Sep-Oct85

Risk Management

Risk management can control wrongful termination claims and costs, *by Ronald L. Adler*, 1JCB330, May-Jun86

Rollovers

Tax strategies in determining whether to roll over a plan distribution, *by Peter A. Kennedy*, 1JCB140, Nov-Dec85

Salary Management

Choosing the best method for job analysis, 1JCB231, Jan-Feb86

Designing a benchmark salary survey, 1JCB360, May-Jun86

Going beyond routine administration of salaries, 1JCB43, Jul-Aug85

Placing pay for performance into perspective, 1JCB106, Sep-Oct85

Selecting the best job evaluation method for your organization, 1JCB292, Mar-Apr86

The role of computers in job evaluation: A case in point, 1JCB168, Nov-Dec85

Speaking Out

Pensions as tax expenditures: How the figures mislead, 1JCB253, Jan-Feb86

Taxation

Far-reaching employee benefits changes pass the House, 1JCB311, Mar-Apr86

Further tax changes proposed in Retirement Income Policy Act, 1JCB375, May-Jun86

How to gain access to excess plan assets, 1JCB59, Jul-Aug85

The proposed nondiscrimination test could adversely affect many employers, 1JCB123, Sep-Oct85

Will 401(k) plans withstand continued attack of tax reform? 1JCB184, Nov-Dec85

Tax Reform

President's proposals would completely alter benefit plans, *by John M. Vine*, 1JCB69, Sep-Oct85

Washington Update

Benefits advocates build strong defense for pensions and savings plans, 1JCB126, Sep-Oct85

Benefits would be drastically restricted under President's tax plan, 1JCB62, Jul-Aug85

Congress continues assault on employee benefits, 1JCB249, Jan-Feb86

Employee benefits and practical politics: A case for the politician, 1JCB190, Nov-Dec85

The case for access to retirement plan savings, 1JCB319, Mar-Apr86

AUTHORS' INDEX

Ronald L. Adler 330
Murray Akresh 147
Lance A. Berger 325
Lawrence T. Brennan 133
Henry Bright 197
Adrian A. Collins 22
G. Ashley Cooper 11
R. R. Crow 214
Harold M. Dankner 16, 147
Jeffrey Davis 209
Cheryl D. Fells 30
Peter A. Gold 88, 342
Craig P. Hoffman 336
Peter A. Kennedy 140
James R. Kissel 264
Jack R. Kneale 264
Richard Koski 204
V. P. Kuraitis 214
Stuart M. Lewis 264
Kirk F. Maldonado 79
David J. Mathwig 156
Bruce E. Paine 5
George J. Roccas 209
Richard P. Seiden 92
David L. Stone 273
Ann B. Sudduth 261
Thomas E. Tice 325
John M. Vine 69
William T. Wilkinson 22